Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified.

Internal control over financial reporting:

- Material weaknesses identified? _____ yes __X__ no

- Reportable conditions identified
  that are not considered to be
  material weaknesses? __X__ yes _____ none reported

Noncompliance material to financial
  statements noted? _____ yes __X__ no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? _____ yes __X__ no

- Reportable co
nditions identified
  that are not considered to be material
  weaknesses? __X__ yes _____ no

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are
  required to be reported in accordance
  with section 510(a) of Circular A-133? __X__ yes _____ no

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
None available (Department of the Interior)	Payments in Lieu of Taxes - Royalties Management
17.207	Employment Service
17.225	Unemployment Insurance
17.250	Job Training Partnership Act
20.205	Highway Planning and Construction
84.048	Vocational Education: Basic Grants to States
84.010	Title I Grants to Local Educational Agencies
84.027	Special Education: Grants to States
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.560	Family Support Payments to States: Assistance Payments (AFDC)
93.667	Social Services Block Grant
93.563	Child Support Enforcement
10.551, 10.561	Food Stamp Program Cluster
93.778	Medical Assistance Program (Medicaid Cluster)
10.555, 10.558	National School Lunch and Child and Adult Care Food Programs (Nutrition Cluster)
Various	Research and Development Cluster
Various	Student Financial Aid Cluster

Dollar threshold used to distinguish
    between type A and type B programs: $8.3 million

Auditee qualified as low-risk auditee?   __X__ yes   _____ no